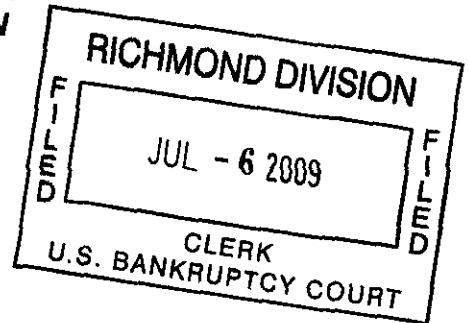


**UNITED STATES BANKRUPTCY COURT EASTERN  
DISTRICT OF VIRGINIA, RICHMOND DIVISION**

IN RE: CIRCUIT CITY STORES, INC. et al



CHAPTER: 11

CASE NO: 08-35653(KRH)

**PRELIMINARY RESPONSE TO OBJECTION TO DEBTORS' TWENTY-FIRST  
OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN DUPLICATE  
CLAIMS)**

Tuscaloosa, County, pursuant to Debtors' Objection to the 2009 Ad Valorem Personal Property Tax Claims, offers the following items to the Court for consideration of our claim numbers 198 for \$4,967.69 and duplicate claim number 477 in the amount of \$4,967.69.

1. Tuscaloosa County has a secured claim represented on any unpaid personal property which are secured by a first priority statutory lien upon all assets of the debtor located in Tuscaloosa County, Alabama.
2. The 1975 Code of Alabama states that ad valorem tax lien "...shall be superior to all other liens....Sections 40-1-3".

"From and after October 1 of each year, when property becomes assessable the state shall have a lien upon each and every piece or parcel of property owned by any taxpayer for the payment of all taxes which may be assessed against him and upon each piece and parcel of property real or personal assessed to owner unknown, which lien shall continue until such taxes are paid, and the county shall have a like lien thereon for the payment of the taxes which may be assessed by it...[T]hese liens shall be superior to all other liens..."

3. Our office filed a claim for the 2008 and 2009 tax years, the first claim was number 198 received on December 2, 2008 and the next claim was number 477 received on December 1, 2008 both claims in the amount of \$4,967.69.

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4. Our office had not received the accurate renditions facts for the 2009 tax year that is provided by the debtor or the debtor's agent for the purpose of determining the tax due Tuscaloosa County as the lien date of October 1, 2008 due and payable without delinquent fees and interest on December 31, 2009 for the 2009 tax year. We amended our claim number 198, and this claim was given the number 13549 in the amount of \$ 9,706.72 to reflect the accurate tax amount that will be due.
5. Claim number 477 was withdrawn on May 27, 2009 in the amount of \$4,967.69.
6. We pray this Honorable Court to recognize the validity of our amended claim number 13459 for the 2008 and 2009 tax year in the amount of \$9,706.72, and this claim supersedes claim number 198 and claim number 477 which has been withdrawn.
7. Should it be necessary to argue these facts before the court we would like to facilitate by tele-conference on the date and time stipulate to hear matters pertaining to the debtor's (**OBJECTION TO TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS (DISALLOWNCE OF CERTAIN DUPLICATE CLAIMS.)** Our telephone number (205 349-3870 at Ext 237.)



Peyton C. Cochrane, Tax Collector  
Tuscaloosa County, Alabama

Dated: July 1, 2009

cc. SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP  
Chris L. Dickerson, Esq.  
333 West Wacker Drive  
Chicago, Illinois 60606



PEYTON C. COCHRANE  
TAX COLLECTOR

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PHONE (205) 349-3870 Ext. 237  
FAX (205) 469-6331

July 1, 2009

Clerk  
U.S. Bankruptcy Court  
701 East Broad Street – Room 4000  
Richmond, Virginia 23219

RE: **CIRCUIT CITY STORES, INC. et al**  
**CASE NO: 08-35653(KRH)**

Dear Sir:

Please file the enclosed objection on the above listed case.

Also, please return my copy of the filing in the self addressed stamped envelope, which I have enclosed.

Thank you for your assistance in this matter.

Sincerely,

Peyton C. Cochrane  
Tax Collector

PCC:bmm

Enclosure